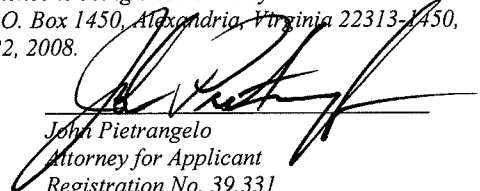


IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Gardenier, et al. Confirmation No.: 1803
Serial No.: 10/621,749 Group Art Unit: 3751
Filed: July 17, 2003 Examiner: Phillips, Charles E.
Title: SOUND SYSTEM AND A HEAD REST FOR A SPA AND A SPA
HAVING A SOUND SYSTEM

CERTIFICATE OF ELECTRONIC TRANSMISSION

*I hereby certify that this correspondence is being electronically transmitted to Mail Stop
RAF, Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450,
Group Art Unit 3751, on January 22, 2008.*


John Pietrangelo
Attorney for Applicant
Registration No. 39,331

Date of Signature: January 22, 2008

To: Mail Stop RAF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION AFTER FINAL

Dear Sir:

Introductory Comments

This Response is being submitted in reply to the Final Office Action mailed September 19, 2007 for the above-referenced application. Since this Response is being filed on or before Tuesday, January 22, 2008 (January 19, 2008 falling on a Saturday and Monday, January 21, 2008, being Martin Luther King Day, a federal holiday for which the USPTO is closed), this response is timely filed. A Petition requesting a one-month extension of time and the requisite Petition Fee are included with this Response.

The **Amendments to the Claims** appear on page 2 of this paper.
Applicant's **Remarks** begin on page 6 of this paper.